IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 23RD MAY 2007 / 2ND JYAISHTA 1929

WP(C).No. 14930 of 2007(B)

PETITIONER:

M/S.MAHESWARI GLOBAL IMPEX,
38/735, NEAR KADAVANTHRA NEW MARKET,
GANDHINAGAR, COCHIN-20, REPRESENTED BY ITS
MANAGING PARTNER, PRADEEP KUMAR.

BY ADV. SRI.BOBBY JOHN
SRI.TOMSON T.EMMANUEL

RESPONDENTS:

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1. THE INTELLIGENCE INSPECTOR,
SQUAD-1, COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

2. THE COMMERCIAL TAX OFFICER,
KVAT CIRLCE-IV, ERNAKULAM.

3. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER – ADV. SHRI.MUHAMMED RAFFI

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 23/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C)No. 14930/2007

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE PERMISSION DATED 30/04/2007 ISSUED BY THE 2ND RESPONDENT.

P2 : COPY OF THE DEPARTMENTAL DELIVERY NOTE NO. 220956 IN FORM NO. 15 DATED 24/04/2007 RAISED BY THE PETITIONER.

P3 : COPY OF THE DEPARTMENTAL DELIVERY NOTE NO. 220958 IN FORM NO. 15 DATED 05/05/2007 RAISED BY THE PETITIONER.

P4 : COPY OF THE LORRY RECEIPT NO. 616 IN FORM NO. 15 DATED 05/05/2007 ISSUED BY M/S. C.S.BROTHERS, TRANSPORT CONTRACTORS, COCHIN 0 24.

P5 : COPY OF THE WEIGHING CERTIFICATE DATED 05/05/2007 ISSUED BY M/S. VARUNA WEIGH BRIDGE, VYTTILLA.

P6 : COPY OF THE NOTICE DATED 05/05/2007 ISSUED Y THE FIRST RESPONDENT.

P7 : COPY OF THE REPLY DATED 05/05/2007 SUBMITTED BY THE PETITIONER BEFORE THE FIRST RESPONDENT.

P8 : COPY OF THE FOREIGN INVOICE NO. VQ-C1-070331-01 FOR THE IMPORT OF GOODS FROM CHINA DATED 31/03/2007 RAISED by the VANQUAN INTERNATIONAL CO. LTD., SHENZHEN, CHINA.

P9 : COPY OF THE BILL OF ENTRY NO. 198360 DATED 03/05/2007 ISSUED BY THE CUSTOMS AUTHORITIES.

P10 : COPY OF THE DEPARTMENTS DELIVERY NOTE NO. 220952 DATED 04/05/2007 USED FOR TRANSPORTING THE GOODS FROM COCHIN PORT TO THE GODOWN OF THE PETITIONER AT ERNAKULAM.

P11 : COPY OF THE INTERIM ORDER PASSED BY THIS HON'BLE COURT DURING VACATION SITTING ON 18/05/2007 IN W.P.(C)No. 14930/2007.

P12 : COPY OF THE BOND IN FORM NO. 6 PRODUCED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

P13 : COPY OF THE REQUEST TO RELEASE THE GOODS AND VEHICLE SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

P14 : COPY OF THE ORDER PASSED BY THE 1ST RESPONDENT DATED 19/05/2007.

RESPONDENT'S EXHIBITS

R1 : COPY OF THE BILL NO. 6401 DATED 04/05/2007.

// TRUE COPY //

PA TO JUDGE

C.N.RAMACHANDRAN NAIR,J.

WP(C) No. 14930 OF 2007 B

Dated, this the 23rd day of May, 2007

J U D G M E N T

Heard counsel for the petitioner and the Government Pleader. Since goods retained are obviously for sale and petitioner is a registered dealer, there will be direction to the first respondent to release the goods on petitioner depositing rupees one lakh fifty thousand towards security and on furnishing copy of the certificate of registration issued under the VAT Act certified to be true by second respondent. Goods will be released only after preparing inventory of the goods to enable the first respondent to adjudicate the case. Adjudication will be completed after hearing the petitioner within two months from the date of release of goods.

W.P. is disposed of as above.

Issue photocopy today itself.

Sd/-

(C.N.RAMACHANDRAN NAIR, JUDGE)